		(ii) where the total income exceeds ₹ 100000000, at the rate of 5%.

Further, in respect of the persons mentioned in column B of the Table 2 below, having total income exceeding the amount as specified in column C of the said Table but does not exceed the amount specified in column D thereof, the total amount payable as income-tax and surcharge thereon shall not exceed the amount determined as per the following formula:—

$W_a = U_a + V_a$

where,—

W_a = the total amount beyond which the total amount payable as income-tax and surcharge thereon shall not exceed;

U_a = the total amount payable as income-tax and surcharge, if applicable, on an amount as specified in column C of the Table 2 below; and

V_a = the total income – amount as specified in column C of the said Table.

TABLE 2

Sl. No.	*Person*	*Amount*	*Amount*
A	*B*	*C*	*D*
1.	Table 1: Sl. No. 1.B.	₹ 5000000.	₹ 10000000.
		₹10000000.	₹ 20000000.
		₹ 20000000.	₹ 50000000.
		₹ 50000000.	-
2.	Table 1: Sl. No. 2.B.	₹ 5000000.	₹ 10000000.
		₹10000000.	-
3.	Table 1: Sl. No. 3.B.	₹ 10000000.	₹ 100000000.
		₹ 100000000.	-
4.	Table 1: Sl. No. 4.B.	₹ 10000000.	-
5.	Table 1: Sl. No. 5.B and 6.B.	₹10000000.	₹100000000.
		₹ 100000000.	-

PART IV

RULES FOR COMPUTATION OF NET AGRICULTURAL INCOME

A.— UNDER THE INCOME-TAX ACT, 1961

[*See* section 2(*7*)(*b*)]

Rule 1.—(*1*) Agricultural income of the nature referred to in section 2(*1A*)(*a*) of the Income-tax Act, 1961 (43 of 1961) (hereafter in this Part IV-A referred to as the said Act) shall be computed as if it were income chargeable to income-tax under the said Act under the head "Income from other sources" and the provisions of sections 57 to 59 of the said Act shall, so far as may be, apply accordingly.

(*2*) For the purposes of sub-rule (*1*), section 58(*2*) of the said Act shall apply subject to the modification that the reference to section 40A of the said Act therein shall be construed as not including a reference to sub-sections (*3*), (*3A*) and (*4*) of section 40A.

Rule 2.—Agricultural income of the nature referred to in section 2(*1A*)(*b*) or (*c*) of the said Act [other than income derived from any building required as a dwelling-house by the receiver of the rent or revenue of the cultivator or the receiver of rent-in-kind referred to in the said sub-clause (*c*)] shall be computed as if it were income chargeable to income-tax under the said Act under the head "Profits and gains of business or profession" and the provisions of sections 30, 31, 32, 36, 37, 38, 40, 40A [other than sub-sections (*3*), (*3A*) and (*4*) thereof], 41, 43, 43A, 43B and 43C of the said Act shall, so far as may be, apply accordingly.

Rule 3.—Agricultural income of the nature referred to in section 2(*1A*)(*c*) of the said Act, being income derived from any building required as a dwelling-house by the receiver of the rent or revenue or the cultivator or the receiver of rent-in-kind referred to in the said sub-clause (*c*) shall be computed as if it were income chargeable to income-tax under the said Act under the head "Income from house property" and the provisions of sections 23 to 27 of that Act shall, so far as may be, apply accordingly.

Rule 4.—Irrespective of anything contained in any other provisions of these rules, in a case—

(*a*) where the assessee derives income from sale of tea grown and manufactured by him in India, such income shall be computed as per rule 8 of the Income-tax Rules, 1962, and 60% of such income shall be regarded as the agricultural income of the assessee;

(*b*) where the assessee derives income from sale of centrifuged latex or cenex or latex based crepes (such as pale latex crepe) or brown crepes (such as estate brown crepe, re-milled crepe, smoked blanket crepe or flat bark crepe) or technically specified block rubbers manufactured or processed by him from rubber plants grown by him in

India, such income shall be computed as per rule 7A of the Income-tax Rules, 1962, and 65% of such income shall be regarded as the agricultural income of the assessee;

(*c*) where the assessee derives income from sale of coffee grown and manufactured by him in India, such income shall be computed as per rule 7B of the Income-tax Rules, 1962, and 60% or 75%, as the case may be, of such income shall be regarded as the agricultural income of the assessee.

Rule 5.—Where the assessee is a member of an association of persons or a body of individuals (other than a Hindu undivided family, a company or a firm) which in the previous year has either no income chargeable to tax under the said Act or has total income not exceeding the maximum amount not chargeable to tax in the case of an association of persons or a body of individuals (other than a Hindu undivided family, a company or a firm) but has any agricultural income then, the agricultural income or loss of the association or body shall be computed in accordance with these rules and the share of the assessee in the agricultural income or loss so computed shall be regarded as the agricultural income or loss of the assessee.

Rule 6.—(*1*) Where the result of the computation for the previous year in respect of any source of agricultural income is a loss, such loss shall be set off against the income of the assessee, if any, for that previous year from any other source of agricultural income.

(*2*) Irrespective of anything contained in sub-rule (*1*), where the assessee is a member of an association of persons or a body of individuals and the share of the assessee in the agricultural income of the association or body, as the case may be, is a loss, such loss shall not be set off against any income of the assessee from any other source of agricultural income.

Rule 7.—Any sum payable by the assessee on account of any tax levied by the State Government on the agricultural income shall be deducted in computing the agricultural income.

Rule 8.—(*1*) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st April, 2026, any agricultural income and the net result of the computation of the agricultural income of the assessee for any one or more of the previous years relevant to the assessment years commencing on the 1st April, 2018 or the 1st April, 2019 or the 1st April, 2020 or the 1st April, 2021 or the 1st April, 2022 or the 1st April, 2023 or the 1st April, 2024, or the 1st April, 2025, is a loss, then, for the purposes of section 2(*2*) of this Act,—

(*i*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st April, 2018, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st April, 2019 or the 1st April, 2020 or the 1st April, 2021 or the 1st

April, 2022 or the 1st April, 2023 or the 1st April, 2024, or the 1st April, 2025;

(*ii*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st April, 2019, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st April, 2020 or the 1st April, 2021 or the 1st April, 2022 or the 1st April, 2023 or the 1st April, 2024, or the 1st April, 2025;

(*iii*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st April, 2020, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st April, 2021 or the 1st April, 2022 or the 1st April, 2023 or the 1st April, 2024, or the 1st April, 2025;

(*iv*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st April, 2021, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st April, 2022 or the 1st April, 2023 or the 1st April, 2024, or the 1st April, 2025;

(*v*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st April, 2022, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st April, 2023 or the 1st April, 2024, or the 1st April, 2025;

(*vi*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st April, 2023, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st April, 2024, or the 1st April, 2025;

(*vii*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st April, 2024, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st April, 2025;

(*viii*) the loss so computed for the previous year relevant to the assessment year commencing on the 1st April, 2025,

shall be set off against the agricultural income of the assessee for the previous year relevant to the assessment year commencing on the 1st April, 2026.

(*2*) Where any person deriving any agricultural income from any source has been succeeded in such capacity by another person, otherwise than by inheritance, nothing in sub-rule (*1*) shall entitle any person, other than the person incurring the loss, to have it set off under sub-rule (*1*).

(*3*) Irrespective of anything contained in this rule, no loss which has not been determined by the Assessing Officer under the provisions of these rules or the rules contained in the First Schedule to the Finance Act, 2018 (13 of 2018) or the First Schedule to the Finance (No. 2) Act, 2019 (23 of 2019) or the First Schedule to the Finance Act, 2020 (12 of 2020) or the First Schedule to the

Finance Act, 2021 (13 of 2021) or the First Schedule to the Finance Act, 2022 (6 of 2022) or the First Schedule to the Finance Act, 2023 (8 of 2023) or the First Schedule to the Finance (No. 2) Act, 2024 (15 of 2024) or the First Schedule to the Finance Act, 2025 (7 of 2025) shall be set off under sub-rule (*1*).

Rule 9.—Where the net result of the computation made as per these rules is a loss, the loss so computed shall be ignored and the net agricultural income shall be deemed to be *nil*.

Rule 10.—The provisions of the said Act relating to procedure for assessment (including the provisions of section 288A relating to rounding off of income) shall, with the necessary modifications, apply in relation to the computation of the net agricultural income of the assessee as they apply in relation to the assessment of the total income.

Rule 11.—For the purposes of computing the net agricultural income of the assessee, the Assessing Officer shall have the same powers as he has under the said Act for the purposes of assessment of the total income.

B.— UNDER THE INCOME-TAX ACT, 2025
[*See* section 3(*18*)(*c*)]

Rule 1.—(*1*) Agricultural income of the nature referred to in section 2(*5*)(*a*) of the Income-tax Act, 2025 (30 of 2025) (hereafter in this Part IV-B referred to as the said Act) shall be computed as if it were income chargeable to income-tax under the said Act under the head "Income from other sources" and the provisions of sections 93 to 95 of the said Act shall, so far as may be, apply accordingly.

(*2*) For the purposes of sub-rule (*1*), section 94(*2*) of the said Act shall apply subject to the modification that the reference to section 36 of the said Act therein shall be construed as not including a reference to sub-sections (*4*), (*5*), (*6*), (*7*) and (*8*) of section 36.

Rule 2.—Agricultural income of the nature referred to in section 2(*5*)(*b*) or (*c*) of the said Act [other than income derived from any building required as a dwelling-house by the receiver of the rent or revenue of the cultivator or the receiver of rent-in-kind referred to in the said sub-clause (*c*)] shall be computed as if it were income chargeable to income-tax under the said Act under the head "Profits and gains of business or profession" and the provisions of sections 28, 29, 30, 31, 32, 33, 34, 35, 36 [other than sub-sections (*4*), (*5*), (*6*), (*7*) and (*8*) thereof], 37, 38, 39, 40, 42 and 66 of the said Act shall, so far as may be, apply accordingly.

Rule 3.—Agricultural income of the nature referred to in section 2(*5*)(*c*) of the said Act, being income derived from any building required as a dwelling-house by the receiver of the rent or revenue or the cultivator or the receiver of rent-in-kind referred to in the said sub-clause (*c*) shall be computed as if it were income chargeable to income-tax under the said Act under the head "Income

from house property" and the provisions of sections 21 to 25 of the said Act shall, so far as may be, apply accordingly.

Rule 4.—Irrespective of anything contained in any other provisions of these rules, in a case—

(*a*) where the assessee derives income from sale of tea grown and manufactured by him in India, such income shall be computed as per rules notified for the purposes of the said Act, and 60% of such income shall be regarded as the agricultural income of the assessee;

(*b*) where the assessee derives income from sale of centrifuged latex or cenex or latex based crepes (such as pale latex crepe) or brown crepes (such as estate brown crepe, re-milled crepe, smoked blanket crepe or flat bark crepe) or technically specified block rubbers manufactured or processed by him from rubber plants grown by him in India, such income shall be computed as per rules notified for the purposes of the said Act, and 65% of such income shall be regarded as the agricultural income of the assessee;

(*c*) where the assessee derives income from sale of coffee grown and manufactured by him in India, such income shall be computed as per rules notified for the purposes of the said Act, and 60% or 75%, as the case may be, of such income shall be regarded as the agricultural income of the assessee.

Rule 5.—Where the assessee is a member of an association of persons or a body of individuals (other than a Hindu undivided family, a company or a firm) which in the tax year has either no income chargeable to tax under the said Act or has total income not exceeding the maximum amount not chargeable to tax in the case of an association of persons or a body of individuals (other than a Hindu undivided family, a company or a firm) but has any agricultural income then, the agricultural income or loss of the association or body shall be computed in accordance with these rules and the share of the assessee in the agricultural income or loss so computed shall be regarded as the agricultural income or loss of the assessee.

Rule 6.—(*1*) Where the result of the computation for the tax year in respect of any source of agricultural income is a loss, such loss shall be set off against the income of the assessee, if any, for that tax year from any other source of agricultural income.

(*2*) Irrespective of anything contained in sub-rule (*1*), where the assessee is a member of an association of persons or a body of individuals and the share of the assessee in the agricultural income of the association or body, as the case may be, is a loss, such loss shall not be set off against any income of the assessee from any other source of agricultural income.

Rule 7.—Any sum payable by the assessee on account of any tax levied by the State Government on the agricultural income shall be deducted in computing the agricultural income.

Rule 8.—(*1*) Where the assessee has, in the tax year commencing on the 1st April, 2026, or, if by virtue of any provision of the said Act, income-tax is to be charged in respect of the income of a period other than the tax year, in such other period, any agricultural income and the net result of the computation of the agricultural income of the assessee for any one or more of the tax years commencing on the 1st April, 2018 or the 1st April, 2019 or the 1st April, 2020 or the 1st April, 2021 or the 1st April, 2022 or the 1st April, 2023 or the 1st April, 2024, or the 1st April, 2025, is a loss, then, for the purposes of section 2(*2*) or (*10*) of this Act,—

(*i*) the loss so computed for the tax year commencing on the 1st April, 2018, to the extent, if any, such loss has not been set off against the agricultural income for the tax year commencing on the 1st April, 2019 or the 1st April, 2020 or the 1st April, 2021 or the 1st April, 2022 or the 1st April, 2023 or the 1st April, 2024, or the 1st April, 2025;

(*ii*) the loss so computed for the tax year commencing on the 1st April, 2019, to the extent, if any, such loss has not been set off against the agricultural income for the tax year commencing on the 1st April, 2020 or the 1st April, 2021 or the 1st April, 2022 or the 1st April, 2023 or the 1st April, 2024, or the 1st April, 2025;

(*iii*) the loss so computed for the tax year commencing on the 1st April, 2020, to the extent, if any, such loss has not been set off against the agricultural income for the tax year commencing on the 1st April, 2021 or the 1st April, 2022 or the 1st April, 2023 or the 1st April, 2024, or the 1st April, 2025;

(*iv*) the loss so computed for the tax year commencing on the 1st April, 2021, to the extent, if any, such loss has not been set off against the agricultural income for the tax year commencing on the 1st April, 2022 or the 1st April, 2023 or the 1st April, 2024, or the 1st April, 2025;

(*v*) the loss so computed for the tax year commencing on the 1st April, 2022, to the extent, if any, such loss has not been set off against the agricultural income for the tax year commencing on the 1st April, 2023 or the 1st April, 2024, or the 1st April, 2025;

(*vi*) the loss so computed for the tax year commencing on the 1st April, 2023, to the extent, if any, such loss has not been set off against the agricultural income for the tax year commencing on the 1st April, 2024, or the 1st April, 2025;

(*vii*) the loss so computed for the tax year commencing on the 1st April, 2024, to the extent, if any, such loss has not been set off against the agricultural income for the tax year commencing on the 1st April, 2025;

(*viii*) the loss so computed for the tax year commencing on the 1st April, 2025,

shall be set off against the agricultural income of the assessee for the tax year commencing on the 1st April, 2026.

(*2*) Where any person deriving any agricultural income from any source has been succeeded in such capacity by another person, otherwise than by inheritance, nothing in sub-rule (*1*) shall entitle any person, other than the person incurring the loss, to have it set off under sub-rule (*1*).

(*3*) Irrespective of anything contained in this rule, no loss which has not been determined by the Assessing Officer under the provisions of these rules or the rules contained in the First Schedule to the Finance Act, 2018 (13 of 2018) or the First Schedule to the Finance (No. 2) Act, 2019 (23 of 2019) or the First Schedule to the Finance Act, 2020 (12 of 2020) or the First Schedule to the Finance Act, 2021 (13 of 2021) or the First Schedule to the Finance Act, 2022 (6 of 2022) or the First Schedule to the Finance Act, 2023 (8 of 2023) or the First Schedule to the Finance (No. 2) Act, 2024 (15 of 2024) or the First Schedule to the Finance Act, 2025 (7 of 2025) shall be set off under sub-rule (*1*).

Rule 9.—Where the net result of the computation made as per these rules is a loss, the loss so computed shall be ignored and the net agricultural income shall be deemed to be *nil*.

Rule 10.—The provisions of the said Act relating to procedure for assessment (including the provisions of section 516 relating to rounding off of income) shall, with the necessary modifications, apply in relation to the computation of the net agricultural income of the assessee as they apply in relation to the assessment of the total income.

Rule 11.—For the purposes of computing the net agricultural income of the assessee, the Assessing Officer shall have the same powers as he has under the said Act for the purposes of assessment of the total income.

Rule 12.— Where a reference is made in this Part to any tax year commencing on the 1st April 2025 or to any earlier tax year, the same shall be construed as a reference to the corresponding previous year under the Income-tax Act, 1961 (43 of 1961) as provided in section 536(*3*) of the said Act.

THE SECOND SCHEDULE

[*See* section 136(a)]

In the First Schedule to the Customs Tariff Act, in Chapter 66,—

(i) for the entry in column (4) occurring against tariff items 6601 91 00 and 6601 99 00, the entry "20% or Rs. 60 per piece, whichever is higher" shall be substituted;

(ii) for the entry in column (4) occurring against tariff items 6603 20 00, 6603 90 10 and 6603 90 90, the entry "10% or Rs. 25 per kg., whichever is higher" shall be substituted.

THE THIRD SCHEDULE
[*See* section 136(b)]

In the First Schedule to the Customs Tariff Act, in Chapter 98, for the entry in column (4) occurring against all the tariff items of heading 9804, the entry "10%" shall be substituted.

THE FOURTH SCHEDULE
[*See* section 136(c)(i)]

In the First Schedule to the Customs Tariff Act,—

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential
(1)	(2)	(3)	(4)	(5)

(1) in Chapter 3, in heading 0306, for tariff item 0306 19 00 and the entries relating thereto, the following shall be substituted, namely:—

"0306 19	--	*Other :*			
0306 19 10	---	Krill	kg.	15%	-
0306 19 90	---	Other	kg.	30%	-";

(2) in Chapter 8,—

(i) in heading 0802, for tariff item 0802 99 00 and the entries relating thereto, the following shall be substituted, namely:—

"0802 99	--	*Other :*			
0802 99 10	---	Pecan nuts	kg.	30%	90%
0802 99 90	---	Other	kg.	100%	90%";

(ii) in heading 0810, for tariff item 0810 40 00 and the entries relating thereto, the following shall be substituted, namely:—

"0810 40	-	*Cranberries, bilberries and other fruits of the genus Vaccinium :*			
0810 40 10	---	Cranberries	kg.	10%	20%
0810 40 20	---	Blueberries	kg.	10%	20%
0810 40 90	---	Other	kg.	30%	20%";

(iii) in heading 0811, for tariff items 0811 90 10 to 0811 90 90 and the entries relating thereto, the following shall be substituted, namely:—

	"---	*Containing added sugar :*			
0811 90 11	----	Cranberries	kg.	10%	20%
0811 90 12	----	Blueberries	kg.	10%	20%
0811 90 19	----	Other	kg.	30%	20%
	---	*Other :*			
0811 90 91	----	Cranberries	kg.	10%	20%
0811 90 92	----	Blueberries	kg.	10%	20%
0811 90 99	----	Other	kg.	30%	20%";

(iv) in heading 0813, after tariff item 0813 40 20 and the entries relating thereto, the following shall be inserted, namely:—

"0813 40 30	---	Cranberries	kg.	10%	20%
0813 40 40	---	Blueberries	kg.	10%	20%";

(3) in Chapter 12, in heading 1207, after tariff item 1207 99 40 and the entries relating thereto, the following shall be inserted, namely:—

"1207 99 50	---	Shea nuts	kg.	15%	20%";

(4) in Chapter 13, in heading 1302, for tariff items 1302 19 19 to 1302 19 30 and the entries relating thereto, the following shall be substituted, namely:—

"1302 19 21	----	Of *Withania somnifera*	kg.	30%	-
1302 19 22	----	Of *Bacopa monnieri*	kg.	30%	-
1302 19 23	----	Of *Berberis aristata*	kg.	30%	-
1302 19 24	----	Of *Boswellia serrata*	kg.	30%	-
1302 19 25	----	Of *Emblica officinalis*	kg.	30%	-
1302 19 26	----	Of *Ocimum sanctum*	kg.	30%	-

1302 19 27	----	Of *Capsicum annuum*	kg.	30%	-
1302 19 28	----	Of *Phaseolus vulgaris*	kg.	30%	-
1302 19 31	----	Of *Piper nigrum*	kg.	30%	-
1302 19 32	----	Of *Pterocarpus marsupium*	kg.	30%	-
1302 19 33	----	Of *Punica granatum*	kg.	30%	-
1302 19 34	----	Of *Salacia reticulata*	kg.	30%	-
1302 19 35	----	Of *Tagetes erecta*	kg.	30%	-
1302 19 36	----	Of *Terminalia bellirica*	kg.	30%	-
1302 19 37	----	Of *Curcuma longa*	kg.	30%	-
1302 19 38	----	Of *Zingiber officinale*	kg.	30%	-
1302 19 39	----	Other	kg.	30%	-
1302 19 50	---	Cashew shell liquid (CNSL), crude	kg.	30%	-
1302 19 60	---	Purified and distilled CNSL (Cardanol)	kg.	30%	-”;

(5) in Chapter 20, in heading 2008,—

(i) for tariff item 2008 93 00 and the entries relating thereto, the following shall be substituted, namely:—

“2008 93	--	*Cranberries (Vaccinium macrocarpon, Vaccinium oxycoccos); lingonberries (Vaccinium vitis-idaea) :*			
2008 93 10	---	Cranberries (*Vaccinium macrocarpon, Vaccinium oxycoccos*)	kg.	5%	-
2008 93 90	---	Other	kg.	30%	-”;

(ii) after tariff item 2008 99 14 and the entries relating thereto, the following shall be inserted, namely:—

“2008 99 15	----	Blueberries	kg.	10%	-”;

(iii) after tariff item 2008 99 94 and the entries relating thereto, the following shall be inserted, namely:—

“2008 99 95	----	Blueberries	kg.	10%	-”;

(6) in Chapter 21, in heading 2106, for tariff item 2106 90 50 and the entries relating thereto, the following shall be substituted, namely:—

	"---	*Compound preparations for making beverages :*			
2106 90 51	----	Compound alcoholic preparations of a kind used for the manufacture of beverages, of an alcoholic strength by volume exceeding 0.5% vol., determined at 20 ℃	kg.	150%	-
2106 90 59	----	Other	kg.	50%	-";

(7) in Chapter 22, in heading 2202, for tariff items 2202 99 20 to 2202 99 90 and the entries relating thereto, the following shall be substituted, namely:—

	"---	*Fruit pulp or fruit juice based drinks :*			
2202 99 21	----	Cranberry products	l	10%	-
2202 99 29	----	Other	l	30%	-
	---	*Beverages containing milk :*			
2202 99 31	----	Cranberry products	l	10%	-
2202 99 39	----	Other	l	30%	-
	---	*Other :*			
2202 99 91	----	Cranberry products	l	10%	-
2202 99 99	----	Other	l	30%	-";

(8) in Chapter 25, in heading 2529, for tariff item 2529 22 00 and the entries relating thereto, the following shall be substituted, namely:—

"2529 22	--	*Containing by weight more than 97 % of calcium fluoride :*			
2529 22 10	---	Acid grade	kg.	2.5%	-
2529 22 90	---	Other	kg.	5%	-";

(9) in Chapter 26, in heading 2615, for tariff item 2615 10 00 and the entries relating thereto, the following shall be substituted, namely:—

"2615 10	-	*Zirconium ores and concentrates :*			
2615 10 10	---	Hafnium	kg.	Free	-
2615 10 90	---	Other	kg.	Free	-";

(10) in Chapter 28, in heading 2841, for tariff item 2841 90 00 and the entries relating thereto, the following shall be substituted, namely:—

"2841 90	-	*Other :*			
2841 90 10	---	Ammonium metavanadate	kg.	2.5%	-
2841 90 90	---	Other	kg.	7.5%	-";

(11) in Chapter 29,—

(i) in heading 2905, tariff item 2905 14 30 and the entries relating thereto shall be omitted;

(ii) in heading 2915,—

(a) for tariff item 2915 90 10 and the entries relating thereto, the following shall be substituted, namely:—

	"---	*Acetyl chloride, Propionyl chloride :*			
2915 90 11	----	Acetyl chloride	kg.	7.5%	-
2915 90 12	----	Propionyl chloride	kg.	7.5%	-";

(b) after tariff item 2915 90 95 and the entries relating thereto, the following shall be inserted, namely:—

"2915 90 96	----	Triethyl orthoformate	kg.	5%	-";

(iii) in heading 2916, for tariff item 2916 34 00 and the entries relating thereto, the following shall be substituted, namely:—

"2916 34	--	*Phenylacetic acid and its salts :*			
2916 34 10	---	Phenylacetic acid	kg.	7.5%	-
2916 34 90	---	Other	kg.	7.5%	-";

(iv) in heading 2917,–

(a) for tariff item 2917 19 20 and the entries relating thereto, the following shall be substituted, namely:—

	"---	*Malonic acid, its salts and esters :*			
2917 19 21	----	Malonic acid	kg.	7.5%	-
2917 19 22	----	Diethyl malonate	kg.	5%	-
2917 19 29	----	Other	kg.	7.5%	-";

(b) for the entry in column (2) occurring against tariff item 2917 19 70, the entry "--- Ethoxy methylene malonate" shall be substituted;

(v) in heading 2918,—

(a) after tariff item 2918 30 60 and the entries relating thereto, the following shall be inserted, namely:—

"2918 30 70	---	Methyl alpha-phenylacetoacetate	kg.	7.5%	-";

(b) after tariff item 2918 99 30 and the entries relating thereto, the following shall be inserted, namely:—

"2918 99 40	---	P-2-P methyl glycidic acid and its esters	kg.	7.5%	-";

(vi) in heading 2922,—

(a) after tariff item 2922 19 19 and the entries relating thereto, the following shall be inserted, namely:—

"2922 19 30	---	DL-2 Aminobutanol	kg.	5%	-";

(b) for tariff item 2922 43 00 and the entries relating thereto, the following shall be substituted, namely:—

"2922 43	--	*Anthranilic acid and its salts :*			
2922 43 10	---	Anthranilic acid	kg.	7.5%	-
2922 43 90	---	Other	kg.	7.5%	-";

(vii) in heading 2924, for tariff item 2924 29 90 and the entries relating thereto, the following shall be substituted, namely:—

	"---	*Other :*			
2924 29 91	----	Alpha-phenylacetoacetamide	kg.	7.5%	-
2924 29 99	----	Other	kg.	7.5%	-";

(viii) in heading 2927, after tariff item 2927 00 10 and the entries relating thereto, the following shall be inserted, namely:—

"2927 00 20	---	Azobisisobutyronitrile (AIBN)	kg.	7.5%	-";

(ix) in heading 2932,—

(a) after tariff item 2932 20 30 and the entries relating thereto, the following shall be inserted, namely:—

"2932 20 40	---	Gibberellic acid	kg.	5%	-
2932 20 50	---	Aceto butyrolactone	kg.	5%	-";

(b) after tariff item 2932 99 20 and the entries relating thereto, the following shall be inserted, namely:—

"2932 99 30	---	Artemisinin	kg.	5%	-
2932 99 40	---	3,4-MDP-2-P methyl glycidic acid	kg.	7.5%	-
2932 99 50	---	3,4-MDP-2-P methyl glycidate	kg.	7.5%	-";

(x) in heading 2933,—

(a) for tariff item 2933 32 10 and the entries relating thereto, the following shall be substituted, namely:—

"2933 32 20	---	Piperidine	kg.	7.5%	-
2933 32 30	---	Mepiquate chloride	kg.	7.5%	-";

(b) for the entry in column (2) occurring against tariff item 2933 37 00, the entry "--N-Phenethyl-4-piperidone (NPP)" shall be substituted;

(c) after tariff item 2933 39 60 and the entries relating thereto, the following shall be inserted, namely:—

"2933 39 70	---	4-Piperidone	kg.	7.5%	-
2933 39 80	---	1-Boc-4-piperidone	kg.	7.5%	-";

(d) for tariff item 2933 39 90 and the entries relating thereto, the following shall be substituted, namely:—

	"---	*Other :*			
2933 39 91	----	Norfentanyl	kg.	7.5%	-
2933 39 99	----	Other	kg.	7.5%	-";

(xi) in heading 2934, after tariff item 2934 99 40 and the entries relating thereto, the following shall be inserted, namely:—

"2934 99 50	---	Thymidine	kg.	5%	-";

(xii) in heading 2939,—

(a) for tariff items 2939 41 00 to 2939 42 00 and the entries relating thereto, the following shall be substituted, namely:—

"2939 41	--	*Ephedrine and its salts :*			
2939 41 10	---	Ephedrine	kg.	7.5%	10%
2939 41 90	---	Other	kg.	7.5%	10%
2939 42	--	*Pseudoephedrine (INN) and its salts :*			

2939 42 10	---	Pseudoephedrine (INN)	kg.	7.5%	10%
2939 42 90	---	Other	kg.	7.5%	10%”;

(b) for tariff item 2939 44 00 and the entries relating thereto, the following shall be substituted, namely:—

“2939 44	--	*Norephedrine and its salts :*			
2939 44 10	---	Norephedrine	kg.	7.5%	-
2939 44 90	---	Other	kg.	7.5%	-”;

(c) for tariff item 2939 63 00 and the entries relating thereto, the following shall be substituted, namely:—

“2939 63	--	*Lysergic acid and its salts :*			
2939 63 10	---	Lysergic acid	kg.	7.5%	-
2939 63 90	---	Other	kg.	7.5%	-”;

(12) in Chapter 33, in heading 3302, for tariff items 3302 10 10 to 3302 10 90 and the entries relating thereto, the following shall be substituted, namely:—

	“---	*Synthetic flavouring essences :*			
3302 10 11	----	Compound alcoholic preparations of a kind used for the manufacture of beverages, of an alcoholic strength by volume exceeding 0.5 % vol., determined at 20 ℃	kg.	20%	-
3302 10 19	----	Other	kg.	10%	-
	---	*Other :*			
3302 10 91	----	Compound alcoholic preparations of a kind used for the manufacture of beverages, of an alcoholic strength by volume exceeding 0.5 % vol., determined at 20 ℃	kg.	20%	-
3302 10 99	----	Other	kg.	10%	-”;

(13) in Chapter 39, in heading 3923, for tariff item 3923 29 90 and the entries relating thereto, the following shall be substituted, namely:—

	"---	*Other :*			
3923 29 91	----	Biodegradable	kg.	15%	-
3923 29 99	----	Other	kg.	15%	-";

(14) in Chapter 41,—

(i) in heading 4104, for tariff items 4104 11 00 to 4104 19 00 and the entries relating thereto, the following shall be substituted, namely:—

"4104 11	--	*Full grains, unsplit; grain splits :*			
4104 11 10	---	Wet blues	kg.	Free	-
4104 11 90	---	Other	kg.	10%	-
4104 19	--	*Other :*			
4104 19 10	---	Wet blues	kg.	Free	-
4104 19 90	---	Other	kg.	10%	-";

(ii) in heading 4105, for tariff item 4105 10 00 and the entries relating thereto, the following shall be substituted, namely:—

"4105 10	-	*In the wet state (including wet-blue) :*			
4105 10 10	---	Wet blues	kg.	Free	-
4105 10 90	---	Other	kg.	10%	-";

(iii) in heading 4106,—

(a) for tariff item 4106 21 00 and the entries relating thereto, the following shall be substituted, namely:—

"4106 21	--	*In the wet state (including wet-blue) :*			
4106 21 10	---	Wet blues	kg.	Free	-